

### **AMENDMENTS TO THE CLAIMS**

This listing of the claims replaces all prior versions and listings of the claims in the application.

1. (previously presented) A paneling unit comprising:

a siding panel having an attachment strip; and

a backing portion secured to said siding panel, said backing portion comprised of:

a bottom portion defining a channel;

a plurality of drainage grooves on a first surface of said backing portion;

and

at least one connector groove on said first surface of said backing portion intersecting at least two of said plurality of drainage grooves;

wherein said plurality of drainage grooves are oriented on said first surface of said backing portion to provide a drainage pathway for a liquid; and

wherein said channel is adapted to receive an attachment strip of a siding panel of an adjacent, substantially similar paneling unit when installed.

2. (original) The paneling unit of claim 1, wherein said plurality of drainage grooves and said at least one connector groove are preferential pathways for drainage of a liquid in contact with said first surface of said backing portion of said paneling unit.

3. (original) The paneling unit of claim 1, wherein said plurality of drainage grooves and said at least one connector groove on said first surface of said backing portion are hydraulically connected.
4. (original) The paneling unit of claim 1, wherein each of said plurality of drainage grooves extends from an edge of said backing portion to another edge of said backing portion.
5. (original) The paneling unit of claim 1, wherein said at least one connector groove extends from an edge of said backing portion to another edge of said backing portion.
6. (original) The paneling unit of claim 1, wherein at least a portion of said plurality of drainage grooves on said first surface of said backing portion forms at least a segment of a continuous drainage groove with a surface of a backing portion of an adjacent, substantially similar paneling unit when installed.
7. (original) The paneling unit of claim 1, wherein at least a portion of said at least one connector groove on said first surface of said backing portion forms at least a segment of a continuous connector groove with a surface of a backing portion of an adjacent, substantially similar paneling unit when installed.
8. (original) The paneling unit of claim 1, wherein at least a portion of said plurality of drainage grooves and at least a portion of said at least one connector groove on said first surface of said backing portion form at least a segment of a continuous drainage groove and at least a segment of a continuous connector groove, respectively, with a

surface of a backing portion of an adjacent, substantially similar paneling unit when installed.

9. (original) The paneling unit of claim 1, wherein said first surface of said backing portion is placed adjacent to a structure covered by said paneling unit.

10. (original) The paneling unit of claim 1, wherein said orientation of said plurality of drainage grooves on said first surface of said backing portion is generally downward relative to an installed position of said paneling unit.

11. (original) The paneling unit of claim 1, wherein said orientation of said plurality of drainage grooves on said first surface of said backing portion is approximately 30° from vertical along a length of said plurality of drainage grooves.

12. (original) The paneling unit of claim 1, wherein an orientation of said at least one connector groove on said first surface of said backing portion is approximately horizontal along a length of said at least one connector groove.

13. (original) The paneling unit of claim 1, wherein said plurality of drainage grooves and said at least one connector groove are approximately 0.0625 inches deep into said first surface of said backing portion.

14. (original) The paneling unit of claim 1, wherein said plurality of drainage grooves and said at least one connector groove have a width of approximately 0.1875 inches into said first surface of said backing portion.

15. (original) The paneling unit of claim 1, wherein said backing portion is selected from the group consisting of foam, fiberglass, and cardboard.

16. (currently amended) The paneling unit of claim ~~4415~~, wherein said foam is comprised of expanded or extruded polystyrene.
17. (currently amended) The paneling unit of claim ~~4216~~, wherein said foam further comprises a chemical adapted to repel insects or bugs.
18. (previously presented) The paneling unit of claim 1, wherein said siding panel is comprised of plastic.
19. (previously presented) The paneling unit of claim 1, wherein said siding panel is comprised of a vinyl material.
20. (previously presented) The paneling unit of claim 1, wherein said siding panel is comprised of a plastic composite including cellulosic filler.
21. (previously presented) The paneling unit of claim 1, wherein said siding panel substantially abuts a tip of said backing portion adjacent to said attachment strip.
22. (previously presented) The paneling unit of claim 1, wherein said siding panel wraps around a tip of said backing portion adjacent to said attachment strip.
23. (original) The paneling unit of claim 1, wherein said attachment strip is a nailing hem.
24. (original) The paneling unit of claim 1, wherein said attachment strip is substantially in the same plane as a rear side of said backing portion.
25. (original) The paneling unit of claim 1, wherein said channel is in a rear side of said backing portion.